However, Mr. Speaker, it is time that these fine folks be known for more than just their onion.

In the aftermath of September 11th, the people of Vidalia took it upon themselves, to erect and commemorate a flag pole and American flag to fly over their town. Under the direction of Mrs. Lynette Reid and the local Daughters of the American Revolution, the people of Toombs' county seat went out and raised money from local citizens and companies to make this dream a reality. As a result of the hard work of its citizens, the city of Vidalia, GA now has an American flag that flies 24 hours a day, and is illuminated at night. It serves as a constant reminder of what we believe in and who we are. It is my honor to acknowledge them here today, and commend them for their quick work.

Mr. Speaker, it is actions like these that make me proud of our nation. Stories like these have occurred all across the country, and I want to thank each and every one who have been a part of America's response. I would especially like to thank the people of Vidalia, GA. The patriotism, devotion, and determination that they have demonstrated embodies some of the best American qualities.

I am also pleased, Mr. Speaker, in closing to submit some articles from the Vidalia Advance-Progress about this patriotic project.

[From the Advance-Progress, Nov. 14, 2001] Flag Staff Dedicated in Downtown Park

(By Kathy D. Bradford, Staff Reporter)

It may be considered by some as nothing short of a miracle.

A special ceremony was held Sunday afternoon in the Meadows Street Park to dedicate a 35-ft. illuminated flag staff and an American flag. An impressive gathering of citizens witnessed the patriotic event.

The desire to erect the flag staff originated in the October 3 meeting of the Vidalia Chapter Daughters of the American Revolution. Less than two months after actually soliciting community support, the idea came to fruition.

"This program is designed to dedicate this flag staff and flag to the heroes of September 11," said Mrs. R. Hugh Reid, coordinator of the event.

"Remember, this is the 11th day, of the 11th month," she said. "This Veterans Day also coincides with the second month anniversary of the tragedy currently facing our nation."

Mrs. William F. Ledford, Past Regent of Vidalia DAR Chapter, and John Kea of the Downtown Vidalia Association, opened the ceremony with 11 tolls of the bell in the gazebo in the park, followed by the Color Guard of American Legion Post 97 presenting the flag of the United States of America.

All stood at attention as the flag was unfurled, raised to the top of the staff, lowered to half-staff and then raised again. As if on cue, the wind began to pick up and the flag, with all its glory, began to color the sky with red, white and blue.

Involving the youth of the area, Girl Scout Troop #355, Mrs. John Tyson, Troop Leader, led the Pledge of Allegiance, and the local Boy Scout Troop, Mr. Allen Rice, Scout Master, responded with the American's Creed.

A unison of voices filled the air as Mr. and Mrs. Jerome Toole led "The National Anthem" accompanied by the Vidalia Comprehensive High School band under the direction of Mr. Tim Quigley.

And then it came time for special recognition of the men and women who helped create the minor miracle. Noting the contributions of local citizens who have worked diligently to see the event culminate on such a special day, Mrs. Reid named organizations and others who have played a role.

"We really appreciate our young people for their assistance," she said. "Dr. Tim Smith was very receptive to the idea." In his absence, students represented the local school system and included Victoria Waring and John Carroll, J.D. Dickerson Primary School; Tiffany Fowler, Sally D. Meadows Elementary School; Regan Morgan and Evander Baker, J.R. Trippe Middle School; and Matt Stanley, Student Government Association, and Blake Tillery, Senior Class President, Vidalia Comprehensive High School.

Gifts from organizations included American Legion Post #97, Mr. Hershel C. Connell, Commander, American Legion Post #97 Auxiliary, Ms. Denise Pitman, President; Downtown Vidalia Association, Mrs. Linda Clarke, President; Vidalia Lions Club, Mr. Joel Garrett, President; and Vidalia Women's Club, Mrs. Joe Brice, President.

Mrs. Reid further admonished the in-kind services of Harry Moses, Harry Moses Construction Company, Ron Lambert of Georgia Power Company and Jerry Fields of Vidalia-Lyons Concrete Company, all of whom worked together to erect the staff. One other company, who elected to remain anonymous, as a local electrician and Vietnam veteran who donated the equipment and installing the lighting necessary to keep the flag lit at night.

A bronze plaque will be embedded at the base of the flag staff. The plaque will be inscribed in dedication to the "victims and heroes of September 11, 2001," and designated that it was dedicated on November 11, 2001.

Congressman Jack Kingston was unable to attend the ceremony. In absentia, he forwarded the following to Mrs. Reid:

"Dear Friends: It is with great pleasure that I send my warmest greetings to you. Let me be the first to congratulate you on your initiative and patriotism during these days following September 11th. I am very proud of all that you have accomplished and I commend your hard work.

The money that you all have helped raise is a standing tribute to our country, and I can think of no better way to show this pride than the flag pole which you are dedicating today. I wish to thank each and every one of you for making this communitywide event possible and again want to express my gratitude to everyone in the 1st District. We have all been affected by September 11th, but we also have become a stronger nation. May God bless you, and may God bless America."

The ceremony concluded with everyone attending signing "God Bless America."

The eight-by-twelve foot flag will be flown day and night to display the patriotism and love of the United States as made evident by the rapid response of local citizens in making the project a reality.

# IN RECOGNITION OF MICHAEL WYLIE SLATER

# HON. CAROLYN B. MALONEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES Thursday, December 20, 2001

Mrs. MALONEY of New York. Mr. Speaker, I rise to pay tribute to Michael Wylie Slater, a beloved environmentalist and activist, who passed away on December 8, 2001. Michael Slater was a compassionate, dedicated and active member of his community, located in the 14th Congressional District, which I represent. His passing is truly a loss to us all.

Michael Slater's commitment to environmental issues ultimately defined his career and his life. As President of the Friends of the Earth Foundation he had the opportunity to work on those environmental issues closest to his heart. Following his tenure as President, he continued his activism on environmental issues.

Michael Slater graduated from Stanford University. He began his career as an investor, but felt deeply connected to those issues which affect our Earth. He believed, correctly, that those issues which affect the earth affect all of us. Therefore, he devoted himself to working to make the Earth a better, safer and healthier place for us all to live. For this reason, he has been cited by many as not only an environmentalist, but a humanitarian; a fitting label for someone so committed to valuing and preserving humanity.

He shared his love of the environment and commitment to environmental issues with his wife of 34 years, Teri. Along with her work on environmental issues she has worked tirelessly as a preservationist to save precious landmarks and to ensure that important pieces of our history are maintained. A day rarely went by in which the two of them did not take in the beauty of flowers, plants and other natural wonders. They passed their appreciation and passion for the environment on to their two sons, Eric and Edward. Michael and Teri would often travel to wilderness locations together.

Michael Slater believed it was his obligation—and the obligation of all of us who are here today—to ensure that what we have today will be here for the next generation to enjoy tomorrow. These are the words Michael Slater lived by.

Mr. Speaker, I salute Michael Wylie Slater today and I ask my fellow Members of Congress to join me in honoring the life and legacy of this member of the community who will be so deeply missed.

INTRODUCTION OF LEGISLATION TO EXPAND THE EARNED INCOME TAX CREDIT

#### HON. WILLIAM J. COYNE

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 20, 2001

Mr. COYNE. Mr. Speaker, since its inception in 1975, the Earned Income Tax Credit, or EITC, has been an important part of the Federal Government's "safety net" of programs for Americans living in poverty. Its effect on children is especially significant. Over the years, the EITC has succeeded in lifting more children out of poverty than any other government program.

The EITC was conceived as a "work bonus" alternative to a proposal to provide cash welfare to low-income two-parent families. It was also seen as a way to lighten the burden of Social Security taxes on low-income workers. Over the years, the credit has been expanded and increased. This program demonstrates the way in which government can improve the lives of its citizens in a meaningful way.

However, notable pockets of poverty remain in our country. For instance, 29 percent of all children in families having three or more children subsist at incomes below the poverty level. This is more than double the poverty rate among children in smaller families. Nearly three of every five poor children in this country live in families with three or more children.

Recently the General Accounting Office

Recently the General Accounting Office (GAO) determined that 4.3 million eligible households did not claim the EITC in 1999, forgoing \$2.6 billion in credits. The preponderance (about 81 percent) of the \$2.6 billion in unclaimed credits would have gone to households with three or more children. Households with no eligible children would have received most of the remainder. The non-participation rates for these two groups, 37 percent for households with three or more children and 55 percent for childless households (as compared to roughly 95 percent for all other households), are convincing evidence that more needs to be done to expand and simplify the EITC program.

The current structure of the EITC fails to help larger families, with three or more children, since the highest level of credit is given to families with two or more children. Combining these larger families with families having two children ignores the unique needs of large families, which have experienced more difficulty in moving from welfare to work due to increased family expenditures such as child care costs.

Today I am introducing legislation to remedy this problem by creating a new EITC benefit level for families with three or more children. This new level, with a credit percentage of 45 percent, will provide a higher benefit for these families than what they currently receive under the "two or more children" category (which has a 40 percent credit rate).

My bill also will double the credit percentage for workers with no qualifying children from 7.65 percent to 15.3 percent. This change recognizes the fact that there is virtually no safety net for people in this category, who face high federal tax burdens. The 15.3 percent credit percentage is the amount needed to offset the full amount of the payroll tax, including the employer's share. In his paper, "should the EITC for Workers Without children be Abolished, Maintained, or Expanded?" Robert Greenstein, of the Center on Budget and Policy Priorities, notes that single workers are the only group in the United States who begin to owe federal income tax before their income reaches the poverty line; the federal income tax codes taxes them somewhat more deeply into poverty. Besides offsetting the full amount of the payroll tax (which most economists believe is borne by workers in the form of lower wages), Mr. Greenstein states that expanding the credit might also serve two other beneficial purposes-it might draw more single workers into the labor force and it should raise the incomes of some poor, non-custodial fathers, thereby increasing their ability to pay child

in addition, the bill will increase EITC benefits for all family categories by raising the maximum creditable earnings used to calculate the credit. For all eligible individuals with children, this amount for the year 2002 will be \$10,710, the annual wages of a full-time worker earning the minimum wage. Isabel Sawhill and Adam Thomas, of the Brookings Institution, in their paper "A Hand Up for the Bottom Third: toward a New Agenda for Low-Income Working Families," note that those who work full-time at a low wage job do not necessarily qualify for more benefits than do those who work less

than full-time. They suggest that extending the maximum creditable earnings to the level corresponding with a full-time, minumum-wage salary would be in keeping with the EITC program's goal of "making work pay." In other words, workers could be expected to work more hours if the income eligibility range for the EITC were extended or if the credit earned were increased. For childless workers, the maximum creditable earnings will rise to \$6,000, approximately 60 percent of those wages.

Taken together, in 2002, these changes would provide the following maximum EITC amounts: Household with no qualifying children \$918 (an increase of \$542); household with 1 child \$3,641 (an increase of \$1,135); household with 2 children \$4,284 (an increase of \$144); household with 3 or more children \$4,820 (an increase of \$680).

In order to balance program costs, my bill increases the phaseout rates for all categories to allow benefits to phase out at the same income level as is the case under current law.

Finally my bill makes two important changes to the administration of the EITC—it eliminates the investment income disqualification test and it simplifies the rules for an abandoned spouse to qualify for the credit.

At at time when our country is undergoing so much change, we must not forget that our low-income families continue to remain at the margins of our economy and could be the first to suffer the effects of the current economic downturn. Their needs existed before the tragic events of September 11 and probably have only worsened since then.

I believe that the creation of the additional EITC category involving three or more children will benefit approximately 3.2 million households, thereby further reducing poverty among larger families. In addition to helping larger families to make ends meet, this new benefit level will provide these families with funds for upward mobility and asset building capabilities. Even a moderate increase in income will assist these families to improve their circumstances and work toward escaping poverty.

This bill also will benefit the U.S. economy by providing additional incentives for more people, especially low-income women, to join the work force. The economic stimulus function of my bill cannot be overlooked, especially at a time when we are providing inducements for corporations and higher income earners.

The Center on Budget and Policy Priorities supports this legislation as a "bill that would better reward and encourage work, reduce poverty among the working poor, and simplify the EITC." They further state "This is one of the most worthy initiatives policymakers could pursue."

I urge my colleagues to join me in this effort to further enhance the highly successful EITC by supporting this legislation, and, in doing so, by supporting a respectable income level for those Americans who are, and have been, left behind.

A PROCLAMATION IN MEMORY OF JEREMY W. KIDD

### HON. ROBERT W. NEY

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 20, 2001

Mr. NEY. Mr. Speaker, Whereas, Jeremy W. Kidd is lovingly remembered by his parents, family and friends;

Whereas, Jeremy made each day of his life full of excitement and goodness;

Whereas, Jeremy always had a smile on his face and brought smiles to the faces of all those he came in contact with; and

Whereas, Jeremy's kindness and consideration to others will always be remembered by all whose lives he touched;

Therefore, I invite my colleagues to join with me and the citizens of Ohio in mourning the loss of Jeremy W. Kidd, yet celebrating his life and his memory.

#### PERSONAL EXPLANATION

#### HON. JOHN N. HOSTETTLER

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 20, 2001

Mr. HOSTETTLER. Mr. Speaker, I was unavoidably absent from the House of Representatives on December 5 through December 13, 2001, due to the illness and subsequent death of my dear mother. Although I received the appropriate leave of absence from the House, I would like my constituents in the 8th District of Indiana to know how I would have voted if I were present on Roll Call votes #469 through #498. For the record, I would have voted in the following ways:

# Hostettler Vote

Rollcall Nos.: 498 Yea; 497 No; 496 Yea; 495 Yea; 494 Yea; 493 Yea; 492 Yea; 491 Yea; 490 Yea; 489 No; 488 No; 487 Yea; 486 Yea; 485 Yea; 484 Yea; 483 Yea; 482 Yea; 481 No; 480 No; 479 Yea; 478 Yea; 477 Yea; 476 Yea; 475 Yea; 474 Yea; 473 Yea; 472 Yea; 471 No; 470 Yea; 469 Yea.

IN RECOGNITION OF KEN MILLS AND NIKI STERN OF THE LEXINGTON DEMOCRATIC CLUB

# HON. CAROLYN B. MALONEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 20, 2001

Mrs. MALONEY of New York. Mr. Speaker, I rise to pay tribute to Ken Mills and Niki Stern, leaders of the Lexington Democratic Club in New York City. The Lexington Democratic Club has been such a vibrant part of the community in which I live and represent. It is a pleasure to pay tribute to two of its most illustrious leaders.

After graduating Phi Beta Kappa and Magna Cum Laude from Princeton University, Ken Mills went on to make his mark in the field of communications. After working for many years in the private sector, including a tenure as Vice-president and Director of Promotion and Communications for The Katz Agency, in 1978